

YOUTH OPPORTUNITIES PROGRAM

2003 Application and Instructions



**Community Development Group
Missouri Department of Economic Development**



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YOUTH OPPORTUNITIES APPLICATION BOOKLET

INTRODUCTION

This application booklet is designed to provide you with the information needed to understand the Youth Opportunities Program (YOP), to determine if your project is eligible, and to assist you in filling out the application. YOP is looking for well thought out and organized proposals: proposals that can specify in detail what the expected accomplishments will be (outcomes), how many youth will be targeted to achieve those outcomes (performance targets), and how these accomplishments will be verified.

There is no deadline for submitting the application. This will allow you to complete your planning process and submit your proposal on your timeline. However, with a limited number of tax credits to award, tax credits may run out before the end of the calendar year. Applications will be reviewed on a first received first reviewed basis. In addition to the application, there is an interview component to the proposal review process. The interview will give YOP staff the opportunity to meet the key people in each of the eligible projects and give each project a chance to elaborate on their application. See page 9, Proposal Review and Rating, for more details.

Please thoroughly read all materials provided. This will help you to complete the application thoroughly and accurately.

GENERAL OVERVIEW

The Purpose of YOP

To broaden and strengthen opportunities for positive development and participation in community life for youth (21 years old and under), and to discourage such persons from engaging in criminal and violent behavior.

What is the YOP Tax Credit Program?

The YOP Tax Credit Program offers tax credits, which are used to offset the eligible contributor's income tax liability, for eligible contributions made to approved YOP projects to serve youth.

How YOP Works

All YOP administering entities and their projects must be approved by the Department of Economic Development through an application process. Approved administering entities must assume full responsibility for securing the needed financial support, through their own fundraising efforts. The tax credit is used as an incentive for contributors to participate. Upon receipt of contribution, the approved entity provides the contributor with the Tax Credit Application Form, which is to be completed by the entity and the contributor, then returned to the Department of Economic Development. The contributor is eligible for a 30% or a 50% credit of the value of the contribution, depending on the type of contribution. It is the role of the Department of Economic Development to process tax credits for eligible contributors who contribute to approved projects.

ELIGIBLE APPLICANTS

- Non-profit Organizations and Corporations
- Local Government
- Missouri Businesses
- Schools may qualify for YOP provided these conditions are met:

1. The project addresses a specific identified need in the community that qualifies under one of the eligible YOP categories.
 2. The project is an extracurricular activity outside of normal or regular (core) school curriculum.
 3. Costs outlined in the YOP project budget do not reflect those costs associated with normal or regular school curriculum.
- Religious organizations may qualify for YOP provided these four conditions are met:
 1. The project addresses a specific identified need in the community that qualifies under one of the eligible YOP categories.
 2. The organization's membership and board composition reflect involvement of more than one church congregation located in the project area.
 3. Services are rendered to clients without discrimination.
 4. Clients are not required to attend actual religious services.

ELIGIBLE PROJECT CATEGORIES

A wide variety of activities and projects qualify for support through the Youth Opportunities Program. All YOP projects, must address youth related problems or areas, and serve youth primarily. Eligible YOP projects include:

1. **Adopt-A-School Project**
This is an agreement between a school and local businesses to provide support and/or funding for the school for needed equipment, programs, or activities that take place outside of normal or regular school curriculum.
2. **Degree Completion Project**
Any project designed to encourage school dropouts to reenter and complete high school, or projects which offers youth the opportunity to earn their graduate equivalency degree (GED).
3. **Internship/Apprenticeship Project**
Business or trades projects designed to offer youth under the age of twenty the opportunity to learn a specific skill or trade while earning money.
4. **Youth Club or Association**
Any club or association specifically for youth with projects designed to teach youth positive social skills, teamwork, conflict resolution, communication skills, etc.
5. **Mentor and Role Model Project**
Projects that offer youth an opportunity for a one-on-one relationship with an adult who will be a positive friend from whom the youth can learn.
6. **Substance Abuse Prevention Project**
Projects which promote alcohol and drug awareness in the youth population, emphasize negative affects, and encourage and support youth in abstaining from the use of controlled substances while teaching them positive coping skills.
7. **Violence Prevention**
Any project aimed at the youth population that teaches and promotes violence prevention, including schools which primarily educate children who have been expelled from other schools.
8. **Youth Activity Center**
Activity centers which provide a positive, healthy atmosphere for youth to interact, and which promote positive social and recreational activities.
9. **Conflict Resolution**
Any project that teaches youth nonviolent means of resolving conflicts, cooperating, and mediating and promotes ways to solve problems peacefully.

10. Employment Project

Any project designed to offer job opportunities to at-risk youth, including projects that mainly, but not exclusively, target youth living in poverty and/or in areas with a high incidence of crime.

11. Counseling Project

Projects that offer individual, group, and/or family counseling to youth by licensed counselors on issues of abuse, neglect, self-esteem, drugs and alcohol, etc.

- Applicants are permitted to administer only one YOP project at a time.
- Organizations that are currently administering a project with another DED program may apply for the YOP tax credit program, provided it is a different project. No proposal will be approved if it is determined that the project is or will be receiving duplicate funding from another DED program.

YOUTH OPPORTUNITIES PROGRAM OUTCOMES

YOP has adopted the following program outcomes as the main areas the program would like to impact:

1. Increase the number of at-risk youth that receive a high school diploma.
2. Increase the number of at-risk youth that receive a GED.
3. Increase the number of at-risk youth that remain in school and earn course credit(s) toward their diploma.
4. Reduce the number of at-risk youth committing crimes and violent acts.
5. Decrease the number of at-risk female teens that become pregnant.
6. Increase the number of youth that have completed alcohol and drug awareness programs and abstain from alcohol and drug use.
7. Increase the number of at-risk youth that have completed an employment skills education and development program.

PRIORITY AREAS

- Priority will be given to local, neighborhood and community based projects.
- Priority will be given to areas that have higher incidence of crime, violence and poverty.
- Priority will be given to projects that demonstrate that they have community involvement and support, as well as the support and involvement of the targeted youth.
- Priority will be given to projects that directly impact YOP outcomes.

INELIGIBLE PROJECT ACTIVITIES

YOP tax credits will not be allowed on contributions for the following purposes:

- | | |
|---|---|
| -Public improvements (streets, sewers, curbs) | -Research and development projects |
| -Feasibility studies | -Monuments or memorials |
| -Primary health care programs/facilities | -Long-term residential care costs associated with room and board. |
| -Direct grants to private businesses | -Endowment funds |
| -Fund-raising promotions and events | -Purchasing charters |
| -Debt retirement | |

ELIGIBLE CONTRIBUTORS

Taxpayer	RSMo Chapter	Tax Liability Type
Banks & Other Financial Institutions	148	Financial Institutions Tax
Corporations	143 and 147	Income, Corporate and Franchise Tax
Express Companies	153	Gross Receipts Tax
Individual	143	Income Tax
Insurance Companies	148	Gross Premium Receipts Tax
Limited Liability Company	143 and 147	Individual Members' Income Tax and Corporate Income Tax
Partnerships	143	Individual Partners' Income Tax
S-Corporations	143	Individual Shareholders' Income Tax
Sole Proprietorships	143	Individual Income Tax

The amount of the tax credit claimed shall not exceed the amount of the taxpayer's liability in the tax year that the credit is claimed. Any portion of the tax credit not claimed by the taxpayer in the tax year the contribution was made may be carried over the next five succeeding tax periods. The total tax credits approved for a contributor shall not exceed \$200,000 per year.

TYPES OF ELIGIBLE CONTRIBUTIONS AND PERCENTAGE OF TAX CREDITS

50%--Monetary contributions and stocks and bonds contributions

30%--Property contributions

50%--Wages paid to an intern or apprentice participating in an approved employment, internship, or apprenticeship project in business or trades for persons less than twenty years of age.

Contributions That Qualify For Credits

- Cash--valued at face amount of check.
- Stocks and Bonds--Stocks and bonds are valued at market price on the date of transfer but must be sold by the approved agency within 12 months of the date of transfer before the credits will be approved for the donor. Bonds must be matured at time of contribution.
- Materials, supplies, equipment--valued at the lesser of either the fair market value or contributor's cost.
- Real Estate--valued at the lesser of two independent appraisals.
- Wages paid to youth participating in an internship, apprenticeship or employment program--valued at total amount of gross wages earned. (May not exceed \$10,000 in tax credits per youth per tax period.)

Note: There is no minimum contribution set by the Department of Economic Development.

RESTRICTIONS ON CONTRIBUTIONS

1. Non-cash contributions qualify only if the contributed goods are needed specifically to carry out project activities covered by the YOP agreement and are included in the approved YOP budget and/or approved amendments. Items are valued at the lesser of either the fair market value or cost to the contributor and may include reasonable overhead costs incurred by the contributor in making the contribution, such as transportation or shipping. In no case shall the value of the contributed items include sales tax.
2. Contributions of labor and professional services do not qualify for YOP credit.

3. Contributions to pay for fund raising activities do not qualify for YOP credit.
4. Contributions must be made directly to the administering organization.
5. Contributions must be directly utilized by the YOP project. Contributions of items that will be sold or auctioned off are not eligible for the YOP tax credit.
6. Monetary contributions must be made from the donor's account from which the credit is to be certified. Contributions made from a tax-exempt account or fund are not eligible for credits.
7. In order for credit to be given in the contribution of buildings and other real estate:
 - Title must be held free and clear by the contributor.
 - Credit is based on the lesser of two independent appraisals conducted by state-certified or state-licensed appraisers. Appraisals must be performed no more than 18 months prior to date of contribution. Only one appraisal is required unless the property is:
 - Commercial property with appraised value less than \$50,000 or
 - Vacant or residential property with appraised value less than \$25,000.
 - Phase I Environmental Site Assessment is required on all real estate contributed for YOP credit or purchased using YOP contributions. (See "Criteria For Construction/Renovation/Property Acquisition Projects," number 6 for more details.)
8. Used clothing does not qualify for credit. Only new items contributed by clothing manufacturers, distributors, or retailers are eligible.
9. Contributions of food do not qualify for tax credits.
10. Contributions of partial ownership interest in real estate do not qualify for YOP credit (i.e. full title must be given by the contributor in order for the contribution to qualify for credit).
11. If only a portion of contributed real estate is to be used for activities covered under this agreement, the YOP tax credits will be prorated according to the proportion of the property that is to be used for the YOP project.
12. If only a portion of the value of a non-cash gift is contributed, YOP credit will be based on the amount discounted from what the value of the contribution would have been had the item been contributed outright.
13. A maximum of \$200,000 in YOP tax credits may be approved annually for a single contributor. This represents the combined amount of credits approved for contributions made by that contributor to all YOP projects in the state of Missouri.

CRITERIA FOR CONSTRUCTION, RENOVATION, AND PROPERTY ACQUISITION PROJECTS

Construction/Renovation Projects are those that involve construction for a new or to an existing facility, or renovation to a newly acquired or existing facility. These projects must request a 24 or 36 month fund-raising period. All construction or renovation projects must justify their specific project outcomes in regards to the positive impact for youth through the services or activities that will take place in the facility upon completion. Projects may combine the construction and/or renovation costs with costs for other activities such as service

delivery in the YOP budget. Applicants seeking YOP support for construction/renovation must adhere to the following conditions:

1. If the project purpose is to construct a new facility, it must be shown that a growing need and demand for the services necessitates physical expansion or show the existing structure presents a threat to the health and well-being of clients.
2. Applicants must provide written evidence of site control in this application. Acceptable documentation may include any of the following (see instructions for Attachment E.):
 - ◆ Title to the property or option to purchase
 - ◆ Lease, or option to lease, for the next 5 years
 - ◆ Contingency contract, or signed affidavit, stating the current owner's intention either to sell or donate the property if YOP tax credits is available.
3. Regardless of how many years the pledge payments will extend, credits will only be available for contributions that occur within the actual 24 or 36-month fund raising period. In those cases where the fund raising campaign is already underway, any contributions received prior to the start or continuing past the end of the YOP fund raising period will not be eligible for the credit.
4. The facility must be used primarily for service rather than administrative office space or storage.
5. An exterior sign must be posted at the construction site giving proper acknowledgment to the Missouri Department of Economic Development for partially underwriting the project. Upon completion, a plaque or other permanent recognition of YOP support must be posted in the building.
6. At a minimum, a Phase I Environmental Site Assessment is required on all real estate contributed for YOP credit or purchased using YOP contributions. A Phase I Environmental Site Assessment is a property history and a noninvasive physical assessment of the real property conducted in accordance with American Society for Testing and Materials (ASTM) Standard E.1527. (More information about the standard may be obtained by accessing this website: www.astm.org)
 - All hazardous substances must be removed or abated in accordance with local, state and federal regulations prior to acquiring or accepting contributed property. YOP tax credits cannot be used for contributions made to cover the costs of the removal or abatement of hazardous materials.
 - The professionals completing the assessment must be qualified in the detection of hazardous substances in the following categories as applicable to the property:
 - Lead-Based Paint
 - Asbestos-Containing Materials
 - Petroleum Products
 - Other Hazardous Substances
 - The assessment report must include the credentials of the professional conducting the assessment and be submitted to the YOP applicant and YOP staff for review before any real estate is acquired. (To find professionals that may be qualified to do a Phase I Environmental Site Assessment, look in your local or regional telephone directory under Environmental Consultants or Services.)

Property Use And Disposition Requirements

As the administering agency for the Youth Opportunities Program, the Department of Economic Development (DED) has the fiduciary responsibility of seeing that the tax credits are awarded for projects that result primarily in public benefit rather than private gain and not used to financially benefit an organization that would not otherwise be eligible to apply for YOP on its own behalf. The following guidelines have been developed with this in mind.

New Construction

The entire cost may be underwritten by YOP if the space will be fully used by the organization to carry out its own programs and activities, as agreed upon with the DED. If any portion of the newly-constructed space will be rented or leased on a permanent basis, you must determine what proportion of the facility that represents, and pro-rate that percentage of costs out of your YOP Project Budget.

Building Acquisition/Renovation

The entire cost may be underwritten by YOP if:

- a) at least half of the space will be fully used by the organization to carry out its own programs and activities, as agreed upon with the DED, *and*
- b) the remaining space is rented/leased to other nonprofit organizations or government agencies at fair market value.

If any portion of the building is to be rented or leased to any other tenant at below-market rent, you must determine what proportion of the facility that represents and pro-rate that percentage of costs out of your YOP budget.

Credit Payback

Project approval is based on the plans presented in your proposal and on any revisions agreed upon with the Department of Economic Development during your approved YOP fund raising period. If, at some point during the next five years, your organization wishes to dispose of the facility, you may avoid a credit payback by selling it for at least 90% of fair market value, lump sum payment, with the proceeds applied either toward a replacement facility for your organization, or by carrying out some other project activity approved by the DED.

If YOP credits have been given for improvements on leased property, and the lease is terminated (for whatever reason) and property reverts to the owner within five years, a percentage of the credits approved for the building, including any furnishings or equipment that revert to the owner, must be repaid to the State of Missouri. Besides cash payment by the organization to the state, another acceptable method of settlement involves voluntary relinquishing of credits by contributors.

During Year	% of YOP Tax Credits to be Repaid to the State
1	100%
2	80%
3	60%
4	40%
5	20%

YOP COMPLIANCE ITEMS

If approved for YOP tax credits, your organization will be required to submit to YOP the following items to maintain good standing and be eligible to apply for future projects:

- ◆ Quarterly reports detailing where the project is compared to where it was expected to be in regards to performance targets, evaluation and budget.
- ◆ Requested changes in budget, performance targets, activities, etc.
- ◆ Final report within 6 months of the end of the project period.
- ◆ Final audit within 6 months of the end of the project period if awarded \$25,000 in credits or more.

APPLICATION AND REVIEW PROCESS

How You Can Obtain Help With Your Proposal

Application workshops will be conducted at designated locations throughout the state. You may attend any of the sessions. It is recommended that you RSVP in the event there are last-minute changes in time or location. As always, the sessions are free and open to the public. Please read the Application Guidelines before attending and come prepared with a list of questions.

Prior to submitting your proposal, you may contact the YOP staff for technical assistance. If you call and reach our voice mail system, please leave a detailed message. This enables staff to be better prepared when returning your call. Staff will return your call within 24 hours if possible. Individual consultation may be arranged by scheduling a visit to the YOP office.

Packaging And Submitting Your Proposal

Before submitting your proposal, be sure to keep a copy of the application and attachments for your own records. You should double-check your proposal to make sure all required items are enclosed (a checklist has been provided for this purpose). There is no application fee.

All proposals must be submitted to our Jefferson City office at the following address:

Youth Opportunities Program
Truman State Office Building
301 West High, Room 770
PO Box 118
Jefferson City, MO 65102

Proposal Review and Rating

There is no deadline for submitting your proposal. A preliminary review will be conducted on a first received, first reviewed basis to determine eligibility and completeness of each application. You will be notified if your proposal has been disqualified for any reason.

Following the initial review, the YOP staff will conduct interviews with each of the eligible applicants. The interviews will take place in the YOP offices in Room 770 of the Truman Building in Jefferson City. The YOP office will contact applicants to arrange interviews. Interviews will be conducted following the initial review of the application.

The interview will give YOP staff the opportunity to meet the key people in each of the eligible projects and give each project a chance to elaborate on their application. Applicants may have two people represent their

proposed project. These representatives should be prepared to elaborate on the project budget, fund-raising, service delivery, youth served, etc. The representatives may be your director, project administrator, a youth served, or other key personnel.

Review Criteria

The Department of Economic Development will evaluate all proposals based on the following criteria. This evaluation may add or deduct points from the proposal score.

1. Degree to which the targeted youth are disadvantaged and/or below the state poverty level.
2. Degree to which the geographic area exhibits a high incidence of crime and violence.
3. Extent to which the applicant possesses sufficient capacity to administer the project and achieve the desired results.
4. Degree to which the targeted youth has demonstrated a need for the particular project being proposed.
5. Degree to which the project contributes to solving problems identified by the community.
6. Degree to which the project impacts YOP outcomes (see page 4).
7. Degree to which the organization has successfully completed past projects (if applicable), including performance target achievement, tax credit utilization, and completion of required documentation in a timely manner.

Credit Allocation

The Youth Opportunities Program has approximately \$6 million in tax credits to distribute each year. The Department of Economic Development is required by law to give priority to areas that have a statistically higher incidence of crime, violence and poverty. The Department is also required by law to give priority to local, neighborhood, and community-based projects.

Recommendations And Notification

Projects will be recommended to the Department Director for approval based on final ratings. Copies of the official YOP Agreement (contract) will be sent to those projects selected for approval. Administrative training workshops for approved projects will be scheduled soon after projects are approved. No YOP tax credits are officially allocated to projects until the YOP Agreement has been signed and notarized by the applicant and the Department of Economic Development.

Applicants who have a complaint concerning the status of their proposal may file their complaint with the Director of Community Development, Department of Economic Development.

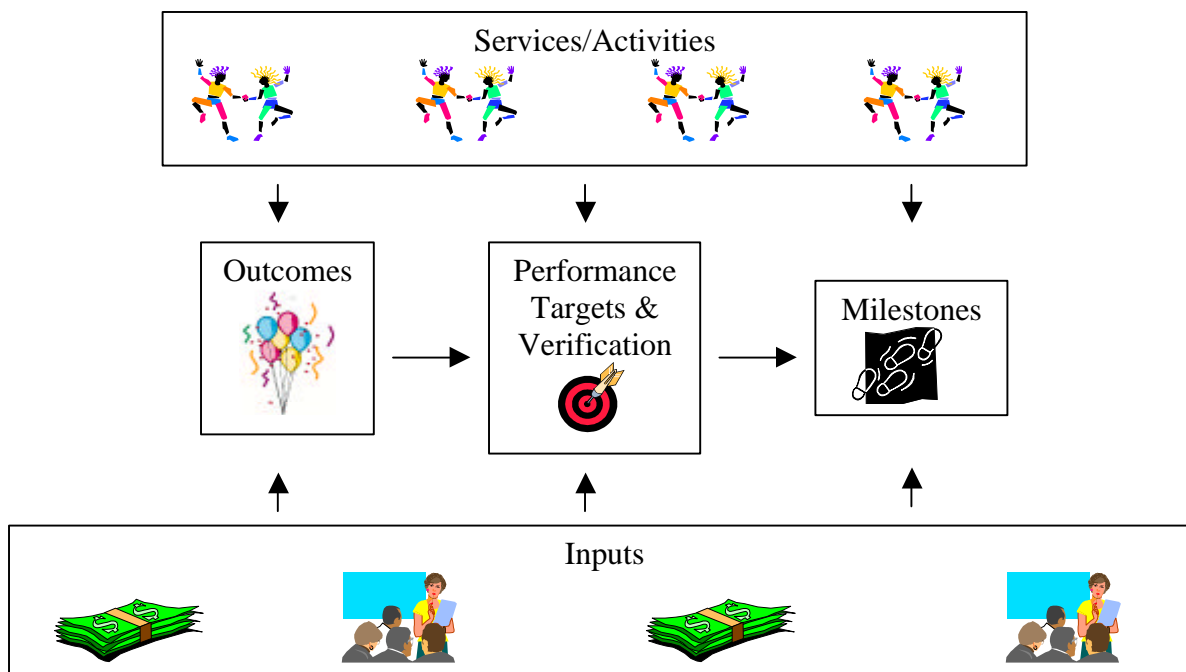
APPLICATION INSTRUCTIONS

1. Applications are available on the Youth Opportunities Program web site at the following address:
www.missouridevelopment.org/yop/
2. Fax copies of applications will not be accepted.
3. Applications must either be typewritten or printed by a computer. Thus, handwritten copies will NOT be accepted. This applies to the Budget and Attachments as well.
4. All Attachments should be clearly labeled and placed in the proper sequence (beginning with Attachment A) at the end of the proposal.
5. The YOP application provided or a good quality photocopy **must** be used.

The application and attachments are located on pages A1-A10 of this booklet. *The application must contain an original signature on the final page.* The signature must be that of the organization's director as listed on the first page of the application. Applications will not be accepted without this signature.

Application Definitions/Examples

Please read the application questions and answer them as briefly, as well as completely, as possible. Keep in mind that the focus should be first on outcomes and then on how the agency will achieve those outcomes, using inputs and activities. Use the definitions/examples to answer the application questions.



1. **Services/Activities**—Activities are the services a program provides that staff coordinate and conduct for the targeted youth.



Services/Activities: Example (Youth Activity Center)

XYZ, Inc. is proposing the construction of a youth activity center. Key features: after-school tutoring, substance abuse programming, and recreational activities. The new facility will have a gym, as well as classroom space and computers. XYZ, Inc. will have college age tutors available Monday-Friday during the school year and is working with the local college to create a curriculum/schedule for substance abuse programming. Comparative Advantages: the facility will be within walking distance of the population we

have targeted, so transportation will not be an issue. There is no other youth activity center in the area at this time. Growing Need: Currently, we are in an old residential structure, which is inadequate to serve the number of youth who have shown an interest in coming. We have had to turn away 45 youth this year alone. We are proposing to serve an additional 70 youth with this construction and with some outreach believe we will have those additional youth ready to participate when construction is complete.

2. **Outcomes**— Outcomes are the broad, general goals an organization sets for itself that results in direct benefits to the youth that are involved in a program. Outcomes may relate to a change in the knowledge, skills, attitudes, behaviors, condition, etc. of participants. Include any outcomes that reflect the Youth Opportunities Program outcomes.

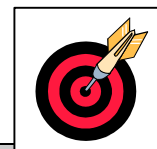


Outcomes Example: (Youth Activity Center)

- ☐ Increase the number of at-risk youth that receive a high school diploma.
- ☐ Increase the number of at-risk youth that receive a GED.
- ☒ Increase the number of at-risk youth that remain in school and earn course credit(s) toward their diploma.
- ☒ Reduce the number of at-risk youth committing crimes and violent acts.
- ☐ Decrease the number of at-risk female teens that become pregnant.
- ☒ Increase the number of youth that have completed alcohol and drug awareness programs and abstain from alcohol and drug use.
- ☐ Increase the number of at-risk youth that have completed an employment skills education and development program.
- ☐ Other _____.
- ☐ Other _____.
- ☐ Other _____.
- ☐ Other _____.

3. **Performance Targets**— Targets are the numerical performance levels that indicate how many youth will achieve the specified outcomes. There should be a minimum of one performance target that relates to each outcome, and they should reflect how the targeted youth will benefit from the project. Include why those target numbers were chosen, rather than higher or lower targets.

Verification— Verification includes any information tool that tracks and verifies success of achieving performance targets and outcomes. Include how often the evaluation will take place and who is responsible for collecting the data. Each performance target must have an evaluation tool.



Project Performance Targets/Verification: Example (Youth Activity Center)

Outcome	Performance Target	Verification
Increase youth remaining in school & earning course credits.	1. 84 of 100 youth participating in tutoring will increase their grades in the subjects studied. 2. 100 of 100 youth participating in tutoring will stay in school.	1. Quarterly Grade Reports collected by the Program Administrator 2. School attendance records at the end of each school year by the Program Administrator.
Reduce the youth committing crime and violent acts.	1. 150 of 200 youth participating in after school & weekend recreational activities will not be involved in any	1. School referrals and police records at the end of each semester by the Program Administrator.

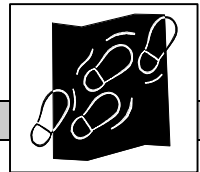
	fights or commit any crimes.	
Increase the youth who abstain from alcohol & drug abuse.	<ol style="list-style-type: none"> 1. 84 of 100 youth participating in substance abuse programming will increase their knowledge of the types of substances and their effects. 2. 74 of 100 youth will report no drug use and will not be referred to authorities for drug use. 	<ol style="list-style-type: none"> 1. Pre- and post-tests administered by Program Director at the end of each semester. 2. Self-reports (surveys) by the Program Director and police reports by the Program Administrator both at the end of each semester.

These targets were chosen based on past experience with our youth. We are projecting an increase in the number of youth who will be successful in the tutoring program this year, as a result of decreasing the student-tutor ratio. With the new gymnasium constructed, there also will be an increase in the number of youth that participate in the second year in after-school and weekend programming.

4. **Milestones**— Milestones are the essential steps that define what youth must do to enable agency's to successfully reach the targets. Milestones are based on the participants' efforts/activities and must be verifiable. First, list each step that must occur in order for the project to achieve the targets listed. Second, go back and determine the level of participation required or other important variables that may affect the achievement of the performance targets. Include a timeline explaining when each milestone will begin and end.

Milestones: Example (Youth Activity Center)

Milestones	Number Needed	Timeline
Construction:		
Acquire Property		By June 30, 2002
Site Preparation Completed		By August 31, 2002
Construction of gymnasium		Sept.1, 2002 – April 30, 2003
Programming:		
Learn of Program	650	300 prior to June 1, 2002 350 prior to June 1, 2003
Youth take pre-test for tutoring evaluation	50	25 Sept. 2002 25 Sept. 2003
Youth take pre-test for substance abuse training	100	50 Sept. 2002 50 Sept. 2003
Youth attend tutoring sessions	100	Weekly 50 Sept. 2002-May 2003 50 Sept. 2003-May 2004
Youth attend substance abuse programming	100	Monthly 50 Sept.2002-May 2003 50 Sept.2003-May 2004
Youth attend recreational activities	200	Daily 75 June 2002-May 2003 125 June 2003-May 2004
Youth submit grades for evaluation	100	Quarterly 50 Sept. 2002-May 2003



		50 Sept. 2003-May 2004
Youth take post-test for tutoring evaluation	50	25 May 2003 25 May 2004
Youth take post-test for substance abuse training and complete self-report	100	50 May 2003 50 May 2004
Final evaluation of all programming		June 2004

5. **Inputs**—Inputs are the resources dedicated to the project that allow the agency to provide the services/activities, and meet their milestones, performance targets and outcomes.



Key Individuals—Key individuals are those people who will have the most responsibility for shaping the project, connecting to the targeted youth, and achieving the performance targets.

1. **Energy**—The ability to infuse life into oneself, colleagues, and the target population. Energy is what a program needs to get started, but more importantly what it takes to keep going. Do the key individuals demonstrate the ability to generate enthusiasm for the project among youth, staff and community? Can the individuals engage youth and keep them engaged in the project?
2. **Capacity**—The level of skill and knowledge each of the key individuals have in their positions, not necessarily the length of time they have been with the project.
3. **Commitment**—Do the key individuals have a personal stake in the success of the program? Do they have a commitment to stay with the project until it is completed or for a specified amount of time?

YOP Budget--The budget includes the various expenses to be charged against the project described in this YOP application for which you are asking YOP support. All items in the budget must be clearly tied to the activities and outcomes of this proposal.

- ◆ Do not use tax credit figures, use dollars.
- ◆ Round all figures to the nearest dollar, and do not include sales tax in costs.
- ◆ Refer to pages 5 and 6 of the Application Booklet, Restrictions on Contributions, to make sure the items are allowable YOP expenses.
- ◆ **If tax credits are being requested for multiple locations, a separate budget page must be submitted for each location.**
- ◆ During the proposal review stage, DED staff will screen the expenses for eligibility, and may contact you to negotiate actual dollar amounts should any expenses appear unreasonable.

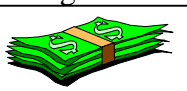
Amount From Other Sources--Include all dollars to be secured from other sources to pay for expenses for the project described in this YOP application that are not included in the YOP Budget.

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- ◆ **Salaries/Wages/Fringe**—Salaries/Wages/Fringe include full and part time staff members who will be assigned to this project. Amounts should be pro-rated to reflect the approximate percentage of time devoted to the project. **NOTE:** Salaries for development directors and professional fund-raisers are not eligible YOP expenses.
 - ◆ **Contracts**—Contracts include paid services which are not compatible with the hiring of a full or part-time staff person. These services can be for accounting, consulting, legal, auditing, architectural, engineering and other costs needed to implement your project. ***If your project budget includes an audit, only the cost for the YOP project audit may be included. An audit must be conducted on your***

YOP project if your project is \$50,000 or \$25,000 in tax credits or more. Professional fundraising services may not be counted as eligible YOP project costs.

- ◆ ***Travel***—Travel includes local and/or out of town travel costs. This category may include expenses required to participate in professional training and workshops related to implementation of the YOP project.
- ◆ ***Equipment***—Equipment includes purchase, lease or rental of equipment, furnishings, appliances and other related items which will be used in the proposed YOP project. Please use reasonable and current costs in your area to determine the amount requested.
- ◆ ***Supplies***—Supplies include all expendable supplies to be used during the project period. Items such as paper clips, paper, pens, etc. should be calculated at a reasonable use cost per year. Please use a separate figure for any unusually large supply needs that relate to the nature of the YOP project.
- ◆ ***Building Space***—Building Space includes rent or lease of all facilities needed during your YOP project period. These costs should be comparable to the prevailing space costs in the community or geographic area in which you are located.
- ◆ ***Construction***—Construction includes new construction, expansion and/or renovation of your building. All construction cost figures should be reasonable and based on prevailing costs in your community or geographic area. Please provide cost per square foot and a brief description of the facility.
- ◆ ***Property Acquisition***—Property Acquisition includes land and/or structures required to complete your YOP project. These costs should be based on current appraisals or the best estimates of value available at the time your application is completed.
- ◆ ***Other***—Other includes utilities, phones, building and vehicle maintenance, insurance, postage, etc.

Budget Page Example (Youth Activity Center)



Budget Category		YOP Budget	Amount From Other Sources
Salaries			
Executive Director	\$36,000/year 10% x 2 years \$ 7,200		
Youth Program Coordinator	20,000/year 100% x 2 years \$40,000		
Tutor (Part-time)	2,400/year 100% x 2 years \$ 4,800	\$52,000	
Contract			
YOP Audit	\$1,000	\$1,000	
Travel			
Youth Program Coordinator			
100 miles/mo. x \$.25/mile x 24 mo.	\$600	\$600	
Equipment			
3 Computers and printers @ \$1,800 each	\$5,400	\$5,400	
Supplies			
Supplies for tutoring \$200/year x 2 years	\$400		
3 toner cartridges for printers @ \$260 each	\$780	\$1,180	
Building Space			
Facility leased @ \$1,200/mo. x 12 months	\$14,400		
(Have grant for other 12 months of cost, see question 12.)		\$14,400	\$14,400

Construction			
<u>Expansion of Gymnasium</u>			
Site preparation	\$5,400		
Construction of Gym—2,500 sq. ft. @ \$75/sq.ft = \$187,500	\$37,500		
(Have other funding for \$150,000, see question 12.)		\$42,900	\$150,000
Property Acquisition			
4 acres for gymnasium	\$20,000	\$20,000	
Other Costs			
Telephone \$90/month x 24 months	\$2,160		
Insurance \$150/month x 24 months	\$3,600	\$5,760	
TOTAL—(YOP BUDGET MAY NOT EXCEED \$500,000)		\$143,240	\$164,400
# of Youth Targeted (# that will successfully complete your project)		150	
Total Cost/Youth [(Total Budget) ÷ (Number of Youth Targeted)]		\$955	

Attachments

Attachment A--Map(s) of Project Area and Location

The map should clearly show the boundaries of the area your organization serves, as well as the geographic location of your office headquarters (show street or road), and the location of specific project activities (show street or road) that will be undertaken. You may enclose actual marked city maps, and/or excerpts from any other maps that would provide sufficient detail, depending on the geographic scope of your project.

Attachment B--Current Members of the Board, Council, or Commission

This list should include all individuals who are presently serving as members of your Board of Directors; School Board; Neighborhood, Community, or City Council; or Commission. The following information should be shown for each individual: Name, home address, day phone, occupation, position on the board, and whether or not the individual is a resident of the project area. Use the form provided to list this information, and make copies for additional pages as needed. A copy of this attachment is required.

Attachment C--Letters of Support

Evidence of support must include a local government endorsement letter from your city alderman, mayor, or county official indicating the project is not in conflict with any existing city/county community plan. All applicants should provide written evidence of support from any other agencies, organizations, or institutions whose cooperation is required to carry out the project. In addition, letters of support from your project's targeted youth, as well as state elected officials and community leaders may be submitted. General letters of support for the organization are helpful, but letters indicating specific support for this YOP project will strengthen your proposal. A copy of this attachment, the local government endorsement letter, and at least 3 other letters of support are required.

Attachment D--Site Control Document

If your proposal involves any construction, facilities acquisition, improvement, or expansion, you are required to give written evidence that your organization has sufficient control over the site where the proposed construction and/or renovation will take place (See page 7, "Criteria For Construction/Renovation Projects" for acceptable documentation). A copy of Attachment D (provided) is required, along with a copy of the appropriate documentation.